

## NOTICE OF BUDGET HEARING

A meeting of the City Council will be held on July 25,  
 19 78 at 7:30 a.m. (Governing Body)  
 p.m. at City Recorder Office. The purpose of this meeting is to discuss the budget for  
 the fiscal year beginning July 1, 19 78 as approved by the City Council, City of Elgin, Oregon  
 (Municipal Corporation)  
 Budget Committee. A summary of the budget is presented below. A copy of the budget may be inspected or obtained free of  
 charge at City Recorder Office between the hours of 8:30 and 5:00. The  
 budget was prepared on a basis of accounting ☒ consistent ☐ not consistent with the basis of accounting used during the  
 preceding year. Major changes, if any, and their effect on the budget, are explained below.

Union  
 (County)

Elgin  
 (City)

7/6/78  
 (Date)

Don Scobee  
 (Chairperson of Governing Body)

| FINANCIAL SUMMARY           |                                                                                                      | Adopted Budget<br>This Year <u>78</u> | Approved Budget<br>Next Year <u>79</u> |
|-----------------------------|------------------------------------------------------------------------------------------------------|---------------------------------------|----------------------------------------|
| ANTICIPATED<br>EXPENDITURES | Total Personal Services (Includes all payroll costs) . . .                                           | 153580                                | 157430                                 |
|                             | Total Materials and Services . . . . .                                                               | 170865                                | 199106                                 |
|                             | Total Capital Outlay . . . . .                                                                       | 5300                                  | 0                                      |
|                             | Total All Other Expenditures and Requirements. . . . .                                               |                                       |                                        |
|                             | TOTAL ANTICIPATED EXPENDITURES                                                                       | 329745                                | 356536                                 |
| ANTICIPATED<br>REVENUES     | Total Revenues Except Property Taxes . . . . .                                                       | 268148                                | 286492                                 |
|                             | Total Property Taxes Required to Balance Budget. . . . .                                             | 61297                                 | 35022                                  |
|                             | TOTAL ANTICIPATED REVENUES                                                                           | 329745                                | 321514                                 |
| ANTICIPATED<br>TAX LEVY     | Total Property Taxes Required to Balance Budget. . . . .                                             | 61297                                 | 35022                                  |
|                             | Plus: Estimated Property Taxes Not to be Received<br>(Discounts Allowed and Taxes Not Paid). . . . . | 3064                                  | 1750                                   |
|                             | TOTAL PROPERTY TAX LEVY                                                                              | 64361                                 | 36772                                  |
| SUMMARY OF<br>TAX LEVY      | Levy Within Tax Base . . . . .                                                                       | 33040                                 | 35022                                  |
|                             | One-Year Special Levy Outside Tax Base . . . . .                                                     | 28257                                 | 0                                      |
|                             | Serial Levies and Continuing Levies. . . . .                                                         |                                       |                                        |
|                             | Levy for Payment of Bonded Debt . . . . .                                                            | 47587                                 | 46212                                  |

| STATEMENT OF INDEBTEDNESS     |                                              |                               |                                              |
|-------------------------------|----------------------------------------------|-------------------------------|----------------------------------------------|
| DEBT OUTSTANDING              |                                              | DEBT AUTHORIZED, NOT INCURRED |                                              |
| <input type="checkbox"/> NONE | <input type="checkbox"/> AS SUMMARIZED BELOW | <input type="checkbox"/> NONE | <input type="checkbox"/> AS SUMMARIZED BELOW |

PUBLISH ONLY IF COMPLETED

| TYPE OF DEBT                        | DEBT OUTSTANDING          |                           | DEBT AUTHORIZED, NOT INCURRED |                           |
|-------------------------------------|---------------------------|---------------------------|-------------------------------|---------------------------|
|                                     | This Year<br>as of July 1 | Next Year<br>as of July 1 | This Year<br>as of July 1     | Next Year<br>as of July 1 |
| Bonds . . . . .                     | 889002                    | 848003                    |                               |                           |
| Interest Bearing Warrants . . . . . |                           |                           |                               |                           |
| Short Term Notes. . . . .           |                           |                           |                               |                           |
| TOTAL INDEBTEDNESS. . . . .         | 889002                    | 848003                    |                               |                           |

THE FOLLOWING INSTRUCTIONS DO NOT APPLY TO MUNICIPAL CORPORATIONS  
SUBJECT TO A TAX SUPERVISING AND CONSERVATION COMMISSION

THE PUBLICATION PACKET

THE PUBLICATION PACKET consists of:

1. Notice of Budget Hearing and Financial Summary (Form LB-1),
2. Funds Not Requiring a Property Tax To Be Levied (Form LB-2),
3. Funds Requiring a Property Tax To Be Levied (Form LB-3), and
4. Organizational Units and Programs (Form LB-4).

Depending on the local government's budget, it will publish the Form LB-1 and one or more of the Forms LB-2, LB-3, or LB-4. THE PUBLICATION PACKET is to be completed and published, mailed, or posted, following approval of the proposed budget by the budget committee.

THE PUBLICATION PACKET provides interested persons with (1) legal notice as to the time and place of the budget hearing, (2) a financial summary of the current year and next year's budget, (3) a statement of indebtedness, and (4) a summary by organizational unit and fund of the budget approved by the budget committee.

THE PUBLICATION PACKET is designed to meet the minimum requirements of Local Budget Law. Units of local government are encouraged to include any information which will inform the public of the local governments' programs and fiscal policy.

The local government must summarize the total amounts of personal services, materials and services, capital outlay, and all other requirements, for each organizational unit and each fund.

GENERAL INSTRUCTIONS

Form LB-1 is used to summarize the Forms LB-2 and LB-3, and should be completed only after completing these forms.

Form LB-2 summarizes those funds which are not levying a property tax, i.e., most commonly--Federal Revenue Sharing Fund, Reserve Fund, Intra-governmental Service Fund, Enterprise Funds, etc.

Form LB-3 summarizes those funds which are levying a property tax, i.e., most commonly--General Fund, Debt Service Fund, County School Fund, Serial Levy Fund, etc.

Form LB-4 summarizes the organizational units or programs, if any, of those funds presented on Forms LB-2 & LB-3, i.e., most commonly--Police Department, Fire Department, Assessor's Office, Maintenance Division, General Administration, County Court, etc. All organizational units must be summarized. The local government may also use the Form LB-4 to summarize each organizational unit into programs or activities.

As used in this context, organizational units is synonymous with departments, office, division, etc. An organizational unit is an administrative subdivision responsible for providing a specific service, a specific function or a specific activity. An organizational unit is accountable for the specific service, function, or activity, within the spending limits and goals established by the governing body.

The Statement of Indebtedness on the Form LB-1 must be completed by either indicating NONE or by indicating AS SUMMARIZED BELOW and completing the debt schedule.

All funds and organizational units must be published if amounts were adopted for the current year budget or if amounts were expended or received for the preceding year. This is required regardless of whether the fund or organizational unit is budgeted for next year.

GENERAL TERMINOLOGY

Total Personal Services: Includes all salaries, fringe benefits, and miscellaneous costs associated with salary expenditures.

Total Materials and Services: Includes contractual and other services, materials, supplies, and other miscellaneous charges.

Total Capital Outlay: Includes land acquisition, buildings, improvements, machinery, and equipment.

Total All Other Expenditures and Requirements: For publication purposes only, includes transfers, payment of indebtedness, general operating contingency, unappropriated ending fund balance, special payments, etc.

Total Property Taxes Required To Balance Budget: The amount of property taxes approved by the budget committee and necessary to balance the budget.

Estimated Property Taxes Not To Be Received: The amount added to "Property Taxes Required to Balance Budget" for estimated delinquencies and discounts.

Levy Within Tax Base: The amount approved as a tax base at a general or primary election, or an amount computed by adding 6 percent to any of the last three lawfully levied tax bases.

One-Year Special Levies Outside Tax Base: An amount or amounts approved at a regular scheduled election and levied in addition to the tax base, if any.

Serial Levies and Continuing Levies: An amount or amounts approved for a specific purpose at a regular scheduled election; to be levied for two or more years at a uniform rate or a substantially uniform dollar amount; and levied in addition to the tax base, if any.

Levy For Payment of Bonded Debt: The levy for the specific purpose of paying principal and interest on voter approved long-term bonds.

Actual Data-Last Year: The actual amounts spent or received. Corresponds with the "First Preceding Year" column in the budget approved by the budget committee.

Adopted Budget-Current Year: The amounts for the current year, adopted by the governing body. Corresponds to the "Adopted Budget This Year" column in the budget approved by the budget committee.

Approved Budget-This Year: The amounts for next year as approved by the budget committee. Corresponds with the "Approved By-Budget Committee" column in the budget.

PUBLISHING-MAILING-POSTING

PUBLISHING - THE PUBLICATION PACKET must be published at least once 15 to 25 days prior to the scheduled budget hearing in a newspaper published within the local government and having general circulation. If no newspaper is published within the local government, the governing body may designate a newspaper for the required publication if the designated newspaper has general circulation within the local government.

MAILING - Provided that no newspaper is published within the local government, THE PUBLICATION PACKET may be mailed to the legal voters residing within the local government by regular mail at least 20 days prior to the scheduled budget hearing. One PUBLICATION PACKET may be mailed to any household where two or more legal voters reside.

POSTING - Provided that no newspaper is published within the local government and the estimate of Total Anticipated Expenditures (Form LB-1) does not exceed \$50,000, THE PUBLICATION PACKET may be posted in three conspicuous places for at least 20 days prior to the scheduled budget hearing.

SECOND NOTICE OF BUDGET HEARING

If PUBLICATION PACKET is Published - a local government publishing its PUBLICATION PACKET must also publish at least once, 8 to 14 days prior to the scheduled budget hearing the following:

- (A) The time and place of the budget hearing; and
- (B) The date and name of the newspaper in which THE PUBLICATION PACKET was published.

If PUBLICATION PACKET is Mailed or Posted - provided the local government mails or posts its PUBLICATION PACKET, it must also publish in a newspaper having general circulation at least once 8 to 14 days prior to the scheduled budget hearing, the following:

- (A) The date, time, and place of the budget hearing;
- (B) The place where the complete budget is available for inspection during regular business hours;
- (C) The total budget requirements and proposed tax levy;
- (D) The change in the amount of the proposed tax levy and the current year's proposed tax levy; and
- (E) The place where copies of the budget or parts thereof may be obtained.

NOTE: At least three copies of the PUBLICATION PACKET should be retained so that they can be submitted with the adopted budget prior to July 15. A true copy or exact reproduction of the entire PUBLICATION PACKET must be submitted whether published, mailed or posted.